



COUNTY OF LOS ANGELES

FIRE DEPARTMENT

1320 NORTH EASTERN AVENUE
LOS ANGELES, CALIFORNIA 90063-3294
(323) 881-2401

P. MICHAEL FREEMAN
FIRE CHIEF
FORESTER & FIRE WARDEN

August 21, 2007

The Honorable Board of Supervisors
County of Los Angeles
383 Kenneth Hahn Hall of Administration
500 West Temple Street
Los Angeles, CA 90012

Dear Supervisors:

**REQUEST APPROVAL OF TAX RATE LEVY FOR THE FISCAL YEAR 2007-08
VOTER-APPROVED FIRE PROTECTION DISTRICT SPECIAL TAX
(ALL DISTRICTS) (3 VOTES)**

**IT IS RECOMMENDED THAT YOUR HONORABLE BOARD, ACTING AS THE GOVERNING
BODY OF THE CONSOLIDATED FIRE PROTECTION DISTRICT:**

1. Adopt the attached resolution fixing the Fiscal Year 2007-08 tax rate for the Consolidated Fire Protection District of Los Angeles County voter-approved special tax to levy the special tax in Fiscal Year 2007-08 at the Fiscal Year 2006-07 rates.
2. Instruct the Fire Chief and the Auditor-Controller to take all actions necessary to implement the special tax levy for Fiscal Year 2007-08.

PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION

Approval of the attached resolution will authorize the Fiscal Year 2007-08 levy of the Consolidated Fire Protection District's (District's) special tax at the same rates as the Fiscal Year 2006-07 levy. The rate for a single family home would be \$49.93, with rates for other property use types as specified in the attached resolution. Special tax revenues are utilized in maintaining essential fire suppression and emergency medical services throughout the District.

SERVING THE UNINCORPORATED AREAS OF LOS ANGELES COUNTY AND THE CITIES OF:

AGOURA HILLS
ARTESIA
AZUSA
BALDWIN PARK
BELL
BELL GARDENS
BELLFLOWER
BRADBURY

CALABASAS
CARSON
CERRITOS
CLAREMONT
COMMERCE
COVINA
CUDAHY

DIAMOND BAR
DUARTE
EL MONTE
GARDENA
GLENDALE
HAWAIIAN GARDENS
HAWTHORNE

HIDDEN HILLS
HUNTINGTON PARK
INDUSTRY
INGLEWOOD
IRVINDALE
LA CANADA FLINTRIDGE
LA HABRA

LA MIRADA
LA PUENTE
LAKEWOOD
LANCASTER
LAWDALE
LOMITA
LYNWOOD

MALIBU
MAYWOOD
NORWALK
PALMDALE
PALOS VERDES ESTATES
PARAMOUNT
PICO RIVERA

POMONA
RANCHO PALOS VERDES
ROLLING HILLS
ROLLING HILLS ESTATES
ROSEMEAD
SAN DIMAS
SANTA CLARITA

SIGNAL HILL
SOUTH EL MONTE
SOUTH GATE
TEMPLE CITY
WALNUT
WEST HOLLYWOOD
WESTLAKE VILLAGE
WHITTIER

The Honorable Board of Supervisors
August 21, 2007
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Steady increases in property tax revenues in recent years have helped fund the rising budgetary needs of the District. As a result, this is the fifth year that no increase in the special tax levy is recommended.

Independent Citizens' Oversight Committee

The Independent Citizens' Oversight Committee (ICOC) met on August 1, 2007, and made the required annual finding that the District is using the special tax funds only for providing fire protection and emergency medical services. Their report is attached. In addition, at the August 1st meeting the ICOC voted to support the recommendation to maintain the special tax rate at the Fiscal Year 2006-07 level.

Implementation of Strategic Plan Goals

This action is consistent with the Strategic Plan Goal of Fiscal Responsibility, as levying the special tax for Fiscal Year 2007-08 at the same rates as the Fiscal Year 2006-07 levy will continue to provide essential revenue to the District that will be used to maintain fire protection and emergency medical services. It also satisfies the Strategic Plan Goal of Service Excellence, as approving this action will provide funding for continuous, quality fire protection and emergency medical services throughout the District.

FISCAL IMPACT/FINANCING

The District's adopted Fiscal Year 2007-08 Budget reflects \$58.7 million in special tax revenue, which is the estimated revenue of the special tax when levied at the existing Fiscal Year 2006-07 rates.

FACTS AND PROVISIONS/LEGAL REQUIREMENTS

California Health and Safety Code Section 13911 and California Government Code Section 50075 et seq. authorize the levying of the special tax. Your Board's approval of the attached resolution will levy the special tax at a rate of \$49.93 per single family home, with rates for other property use types as specified in the resolution.

County Counsel has approved the resolution as to form.


IMPACT ON CURRENT SERVICES (OR PROJECTS)

Levying the special tax rate at \$49.93 per single family home, with rates for other property use types as specified in the resolution, will maintain essential funding to continue providing fire protection and emergency medical services to the residents of Los Angeles County protected by the District, while maintaining the financial stability of the District.

CONCLUSION

Upon adoption by your Honorable Board, please instruct the Executive Officer, Clerk of the Board to return two (2) copies of the Minute Order and/or this approved letter and resolution, as applicable, to this office.

Respectfully submitted,



P. MICHAEL FREEMAN

PMF:lc

Attachments

c: Chief Executive Officer
County Counsel
Auditor-Controller
Executive Officer, Board of Supervisors

RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF
LOS ANGELES ACTING AS THE GOVERNING BODY OF THE
CONSOLIDATED FIRE PROTECTION DISTRICT OF LOS ANGELES COUNTY
FIXING THE SPECIAL TAX RATE FOR THE
CONSOLIDATED FIRE PROTECTION DISTRICT
AND LEVYING THE SPECIAL TAX UPON THE
TAXABLE PROPERTY OF THE COUNTY OF LOS ANGELES FOR THE
FISCAL YEAR 2007-2008

WHEREAS, on June 3, 1997, the voters within the cities of Agoura Hills, Artesia, Azusa, Baldwin Park, Bell, Bellflower, Bell Gardens, Bradbury, Calabasas, Carson, Cerritos, Claremont, Cudahy, Diamond Bar, Duarte, Glendora, Hawaiian Gardens, Hidden Hills, Huntington Park, Industry, Irwindale, La Canada Flintridge, Lakewood, La Mirada, Lancaster, La Puente, Lawndale, Lomita, Malibu, Maywood, Norwalk, Palmdale, Paramount, Pico Rivera, Rancho Palos Verdes, Rolling Hills, Rolling Hills Estates, Rosemead, San Dimas, Santa Clarita, Signal Hill, South El Monte, South Gate, Temple City, Walnut, West Hollywood, Westlake Village and Whittier, and within the unincorporated area of the County of Los Angeles (the "County"), approved a special tax for fire protection and paramedic services (the "special tax"); and

WHEREAS, certain special tax rates were approved, based upon property use type and size of improvements, to be annually increased by a maximum of the lesser of (i) 2 percent or (ii) the California Consumer Price Index, which maximum special tax

rates are herein specified in Exhibit 1 attached to this Resolution, hereinafter referred to as "maximum rates"; and

WHEREAS, the Board of Supervisors may annually levy an amount up to the maximum rates for the special tax as approved by the voters; and

WHEREAS, the Board of Supervisors desires to levy the special tax at rates less than the maximum rates allowed, as specified and fixed in Exhibit 2 attached to this Resolution.

NOW, THEREFORE, BE IT RESOLVED, that pursuant to Section 13911 of the Health and Safety Code of the State of California and Section 50075 *et seq.* of the Government Code of the State of California, the Board of Supervisors of the County of Los Angeles, acting as the governing body of the Consolidated Fire Protection District of Los Angeles County, does hereby levy the special tax upon the taxable property of the County within the cities of Agoura Hills, Artesia, Azusa, Baldwin Park, Bell, Bellflower, Bell Gardens, Bradbury, Calabasas, Carson, Cerritos, Claremont, Cudahy, Diamond Bar, Duarte, Glendora, Hawaiian Gardens, Hidden Hills, Huntington Park, Industry, Irwindale, La Canada Flintridge, Lakewood, La Mirada, Lancaster, La Puente, Lawndale, Lomita, Malibu, Maywood, Norwalk, Palmdale, Paramount, Pico Rivera, Rancho Palos Verdes, Rolling Hills, Rolling Hills Estates, Rosemead, San Dimas, Santa Clarita, Signal Hill, South El Monte, South Gate, Temple City, Walnut, West Hollywood, Westlake Village and Whittier, and within the unincorporated area of the County, at rates less than the maximum rates allowed, as specified and fixed in Exhibit 2 attached to this Resolution.

The foregoing resolution was on the _____ day of _____, 2007,
adopted by the Board of Supervisors of the County of Los Angeles and *ex-officio* the
governing body of all other special assessment and taxing districts, agencies and
authorities for which said Board so acts.

SACHI A. HAMAI, Executive Officer-
Clerk of the Board of Supervisors of the County
of Los Angeles

By _____
Deputy

APPROVED AS TO FORM:

RAYMOND G. FORTNER, JR.
COUNTY COUNSEL

By  _____
Deputy

SUMMARY OF MAXIMUM RATES FOR PROPOSITION E

VOTER-APPROVED SPECIAL TAX FOR THE

CONSOLIDATED FIRE PROTECTION DISTRICT OF LOS ANGELES COUNTY

LAND USE	MAXIMUM RATES*	
	<i>(2.0% Increase)</i>	
	2006-07	2007-08
Single Family Residential	\$57.22	\$58.36
Mobile Home in Park	28.61	29.18
Multiple Family Residential	72.28	73.73
+ Square Footage Rate (over 1,555 sq. ft.)	0.0072	0.0073
+ Square Footage Rate with sprinkler credit (over 1,555 sq. ft.)	0.0069	0.0070
Non-Residential	69.25	70.64
+ Square Footage Rate (over 1,555 sq. ft.)**	0.0466	0.0475
+ Square Footage Rate with sprinkler credit (over 1,555 sq. ft.)**	0.0448	0.0457
High Rise	84.31	86.00
+ Square Footage Rate (over 1,555 sq. ft.)**	0.0569	0.0580
+ Square Footage Rate with sprinkler credit (over 1,555 sq. ft.)**	0.0544	0.0555
Special Use	105.39	107.50
+ Square Footage Rate (over 1,555 sq. ft.)**	0.0711	0.0725
+ Square Footage Rate with sprinkler credit (over 1,555 sq. ft.)**	0.0679	0.0693
Vacant-2 acres or less	14.31	14.60
Vacant-2+ acres to 10 acres	18.88	19.26
Vacant-10+ acres to 50 acres	37.77	38.53
Vacant-50+ acres	57.22	58.36

* Maximum rates may not necessarily be the actual rates imposed by the Los Angeles County Board of Supervisors.

** Capped at 100,000 square feet.

See Appendix A to the Amended and Restated Resolution of the Board of Supervisors March 4, 1997 for a full explanation of land use categories and the application of the special tax rates.

EXHIBIT 2

**PROPOSITION E — VOTER-APPROVED SPECIAL TAX FOR THE
CONSOLIDATED FIRE PROTECTION DISTRICT OF LOS ANGELES COUNTY**

Special Tax Rates for Fiscal Year 2007-2008

Land Use	Special Tax Rate	Special Tax Rate w/Sprinkler Credit
Single Family Residential	\$49.93	NOT APPLICABLE
Mobile Home in Park	\$24.96	NOT APPLICABLE
Multiple Family Residential	\$63.07 + \$.0064 per sq. ft. over 1,555 sq. ft.	\$63.07 + \$.0061 per sq. ft. over 1,555 sq. ft.
Non-Residential	\$60.43 + \$.0407 per sq. ft. over 1,555 sq. ft.*	\$60.43 + \$.0391 per sq. ft. over 1,555 sq. ft.*
High Rise	\$73.58 + \$.0496 per sq. ft. over 1,555 sq. ft.*	\$73.58 + \$.0475 per sq. ft. over 1,555 sq. ft.*
Special Use	\$91.96 + \$.0620 per sq. ft. over 1,555 sq. ft.*	\$91.96 + \$.0592 per sq. ft. over 1,555 sq. ft.*
Vacant Land - 2 acres or less	\$12.48	NOT APPLICABLE
Vacant Land - more than 2 acres and less than or equal to 10 acres	\$16.48	NOT APPLICABLE
Vacant Land - more than 10 acres and less than or equal to 50 acres	\$32.94	NOT APPLICABLE
Vacant Land - more than 50 acres	\$49.93	NOT APPLICABLE

*Capped at 100,000 square feet per parcel.

INDEPENDENT CITIZENS' OVERSIGHT COMMITTEE

Los Angeles County Fire Department Special Tax

August 1, 2007

Committee Members

Jerold S. Gold

Jim Goldsworthy

Pilar M. Hoyos

Laura Lee

Louisa Ollague

Ex Officio Member

Ronald K. Ikejiri

The Honorable Board of Supervisors
County of Los Angeles
383 Kenneth Hahn Hall of Administration
500 West Temple Street
Los Angeles, California 90012

Dear Supervisors:

REPORT OF COMMITTEE FINDINGS

The purpose of this letter is to report the findings of the Independent Citizens' Oversight Committee's (ICOC) review of the expenditure of the Fire Department's special tax revenue. As required by the provisions of the Proposition E special tax measure of 1997, the ICOC must review annually the special tax revenue to assure that it is being expended for fire protection or paramedic rescue services.

Background

In accordance with Proposition E, the Board established the ICOC. The ICOC consists of a representative from each Board office, a city council representative appointed by the Los Angeles County City Selection Committee and the Chair of the Los Angeles County Economy and Efficiency Commission as an *ex officio* member. The duties prescribed for the ICOC are as follows:

- Meet at least once in each fiscal year.
- Review expenditures paid from the special tax to ensure that such expenditures are for "Fire Protection or Paramedic Rescue Services," which specifically include emergency paramedic rescue, firefighting, search and rescue, and hazardous materials and disaster response.
- Report the Committee's findings to the Board of Supervisors, which satisfies the public reporting requirement.

The ICOC met on August 1, 2007, at which time Committee members were briefed on the projected ending fund balance for 2006-07 and the adopted 2007-08 Budget.

The Honorable Board of Supervisors
August 1, 2007
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Findings

With regard to the expenditures of the special tax in 2006-07, the Committee finds that the 2006-07 special tax revenues were expended for fire protection and paramedic services in accordance with provisions of Proposition E.

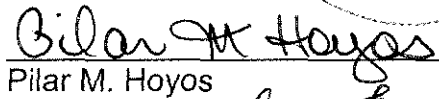
Respectfully submitted,



Jerold S. Gold



Jim Goldsworthy

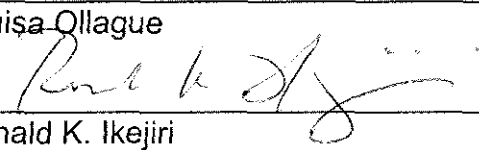


Pilar M. Hoyos



Laura Lee

Excused Absence



Ronald K. Ikejiri

da

c: Executive Officer, Board of Supervisors